2. Government, therefore, direct that the fees payable to a gazetted Government servant from the revenues of a Government other than that under which he is employed should also be paid only with the prior authority of the audit officer of the gazetted Government servant concerned.

3. Necessary amendments to the Mysore Treasury Code will issue in due course.

N. MADHAVA RAO,
Secretary to Government,
Finance Department.

s that bills on account of arrears of pay revised with retrospective effect and other claims affecting the emoluments of an officer do not require pre-audit before payment under certain conditions.

READ—

Letter No. 79/D/TM—53-54, dated the 23rd November 1953 from the Accountant General Mysore, Bangalore, suggesting that since it has been held by the Comptroller and Auditor General of India that as it is not necessary to subject to pre-audit, bills relating to arrear claims on account of retrospective revision of scales of pay, etc., Article 19 of the Mysore Financial Code, Volume I, may be suitably revised to accord with the above decision.

ORDER NO. FL. (B) 14189-289—C. R. 36-53-2, DATED BANGALORE, THE 15TH JANUARY 1954.

The suggestion of the Accountant General, Mysore, Bangalore, is accepted.

2. The following provisions shall replace the existing provisions of Article 19 of the Mysore Financial Code, Volume I :—

"Bills on account of arrears of pay revised with retrospective effect and other claims affecting the emoluments of an officer, do not require pre-audit before payment if the claim is preferred within six months of sanction. When the amount involved is considerable, it should be clearly indicated on such bills whether requisite appropriation (budget provision) exists or whether additional appropriation has been applied for."

3. Necessary correction slip to the Code will be issued in due course.

D. K. SRINIVASACHAR,
Secretary to Government,
Finance Department (I/c).

Lays down rules for the Accounting of Advances granted to Treasury officers under Article 303 (g) Mysore Financial Code, Volume I, for expenses in connection with the remittance of treasure.

READ—

Letter No. A. C. 9-1-53-54—484, dated the 9th December 1953, from the Accountant General, Mysore, Bangalore, stating that Article 303 (*g*) of the Mysore Financial Code, Volume I, relating to drawing of advances for expenses in connection with remittance of treasure may be suitably amended on the lines of clause (i) of paragraph 270 and note thereunder of the Central Government Compilation of General Financial Rules, Volume I.

ORDER NO. FL. (B) 14336-436—C.R. 37-53-2, DATED BANGALORE, THE 18TH JANUARY 1954.

The suggestion of the Accountant General, Mysore, is accepted.

2. Advances granted to Treasury Officers under Article 303 (*g*), Mysore Financial Code, Volume I, for expenses in connection with the remittance of treasure should not be treated as final charges but accounted for initially under the head "Advances Repayable—Civil Advances—(f) Objection Book Advances—(ii) Civil (Treasuries) since April 1950—(3) Other Advances" pending clearance by transfer to the appropriate heads, on receipt of the final vouchers, when the duty is completed.

3. Necessary amendments to the Mysore Financial Code, Volume I, will issue in due course.

N. MADHAVA RAO,
Secretary to Government,
Finance Department.

Issues instructions regarding observance of rules relating to incurring of expenditure against Budget Grants.

OFFICIAL MEMORANDUM

ORDER NO. FL. (B) 14695-795—BUD. 56-53-1, DATED BANGALORE, THE 20TH JANUARY 1954.

Government view with concern the tendency on the part of Heads of Departments to operate on Budget Grants either without obtaining the necessary sanction of Government or, as is more often the case, in anticipation of sanction. It has to be understood clearly by all Government Officers that a mere provision in the Budget is no authority to incur expenditure and that incurring expenditure in anticipation of sanction is highly objectionable, since commitments are thereby created in advance and the sanctioning authority is left with no alternative but to accord *ex-post facto* approval to something already done.

Government would, therefore, impress upon all Heads of Departments the need for strict observance by them of the inviolable rule that no Budget grant should be utilised without obtaining competent sanction or in anticipation of the same and would add further that serious notice will be taken in future of such infringement of the conditions laid down in Article 14 of the Mysore Financial Code, Volume I, for incurring expenditure from public funds.

N. MADHAVA RAO,
Secretary to Government,
Finance Department.

Issues instructions for expeditious disposal of Pension cases.

OFFICIAL MEMORANDUM

ORDER NO. FL. 6640-6740—S. & A. 102-53-2, DATED BANGALORE, THE 22ND JANUARY 1954.

Of late, instances of inordinate delay in the disposal of cases relating to final and anticipatory pensions are coming to the notice of Government frequently. The persons affected have been representing their hardships and requesting Government for arranging the early disposal of their pensions and this has been resulting in unnecessary correspondence with the Accountant General and the Heads of Departments. The delay is attributed to the incomplete and insufficient information regarding service, pay, leave taken, payment of pensionary contribution, etc., which does not reflect well of the manner in which the service books are maintained in several offices, in spite of the clear rules in the Mysore Services Regulations and Financial Code, Volume I and several instructions thereupon,